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IN THE CLAIMS

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Please amend the claims as follows:

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Claim 1 (Previously Presented): A gel depilatory composition comprising (a) a keratin reducing compound, (b) a hydrophilic polymeric compound having an ionic group, (c) an ionic-bonding crosslinking agent and (d) water,

wherein the hydrophilic polymeric compound is crosslinked with the ionic-bonding crosslinking agent.

Claim 2 (Canceled).

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Claim 3 (Previously Presented): The composition according to claim 1, further comprising (e) a nonionic hydrophilic high molecular compound.

Claim 4 (Previously Presented): The composition according to claim 1, further comprising (f) water-insoluble particles.

Claim 5 (Previously Presented): The composition according to claim 1, wherein (b) the hydrophilic polymeric compound having an ionic group is at least one selected from the group consisting of a poly(meth)acrylic acid and a salt thereof and (c) the ionic-bonding crosslinking agent is at least one selected from the group consisting of a polyvalent metal salt, a polyvalent metal hydroxide and a polyvalent metal oxide.

Claim 6 (Original): The composition according to claim 1, having a viscosity of 100,000 mPa·s or more.

Claim 7 (Previously Presented): The composition according to claim 1, wherein (b) the hydrophilic polymeric compound having an ionic group is a water-absorptive polymeric compound or a water-soluble polymeric compound.

Claim 8 (Previously Presented): The composition according to claim 1, further comprising (g) a compound having the solubility parameter  $\delta$  represented by the formula (I) in the range of 8 to 15:

$$\delta = (\Delta E / V)^{1/2} = (\sum_i \Delta e_i / \sum_i \Delta v_i)^{1/2} \quad (I)$$

where;

$\Delta E$ : Cohesive energy density (cal/mol),

$V$ : Molar volume ( $10^{-6}$  m<sup>3</sup>/mol),

$\Delta e_i$ : Evaporation energy of an atom or an atomic group, and

$\Delta v_i$ : Molar volume of an atom or an atomic group.

Claim 9 (Previously Presented): A depilatory gel sheet comprising a support and the gel depilatory composition as claimed in Claim 1, wherein the gel depilatory composition is present in the support, on the support or both in and on the support.

Claim 10 (Previously Presented): The composition according to Claim 1, wherein the keratin reducing compound is a thioglycolic acid, cysteine, a derivative thereof, or a salt thereof.

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Claim 11 (Previously Presented): The composition according to Claim 1, wherein the keratin reducing compound comprises at least one selected from the group consisting of monoglyceryl thioglycolate, thioglycolic acid and calcium thioglycolate.

Claim 12 (Previously Presented): The composition according to Claim 1, wherein the keratin reducing compound is present in an amount of from 1 to 20% by weight.

Claim 13 (Previously Presented): The composition according to Claim 1, wherein the hydrophilic polymeric compound is present in an amount of from 5 to 20% by weight.

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cont.  
Claim 14 (Currently Amended): The composition according to Claim 1, wherein the hydrophilic polymeric compound is a derivative of a polyvinyl alcohol or a poly(meth)acrylic acid.

Claim 15 (Previously Presented): The composition according to Claim 1, wherein the hydrophilic polymeric compound is at least one of an (meth)acrylic acid/(meth)acrylate copolymer, an (meth)acrylic acid/maleic acid copolymer, a starch/(meth)acrylic acid graft copolymer or a salt thereof.

Claim 16 (Previously Presented): The composition according to Claim 1, wherein the hydrophilic polymeric compound is a sodium polyacrylate.

Claim 17 (Previously Presented): The composition according to Claim 1, wherein the crosslinking agent is aluminum hydroxide or calcium hydroxide.

Claim 18 (Previously Presented): The composition according to Claim 1, wherein the crosslinking agent is present in an amount of from 0.1 to 5% by weight.

Claim 19 (Previously Presented): The composition according to Claim 1, wherein the crosslinking agent is present in an amount of 0.001 to 2 equivalents per ionic group of the hydrophilic polymeric compound.

Claim 20 (Previously Presented): A process comprising  
applying the composition according to Claim 1 to a portion of a body in need of  
depilation and  
peeling off the gel depilatory composition to remove hairs from the body.

Claim 21 (Previously Presented): The method according to Claim 20, further -  
comprising:  
allowing the gel depilatory composition to stand on the body for from 2 to 20 minutes  
after applying.

Claim 22 (Previously Presented): The method according to Claim 20, wherein the portion of the body is the face.

Claim 23 (New): The composition according to Claim 1, wherein the hydrophilic polymeric compound is at least one selected from the group consisting of an itaconic acid-modified polyvinyl alcohol, a sulfonic acid-modified polyvinyl alcohol and a maleic acid-modified polyvinyl alcohol.